

**EVIDENCE OF TRANSFER OF CLAIM**

TO: Clerk, United States Bankruptcy Court, Southern District of New York

AND TO: Sony Music Entertainment

Sony Music Entertainment, a general partnership organized under the laws of the State of Delaware, having offices located at 550 Madison Avenue, New York, New York 10022 ("Seller"), for good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged and pursuant to the terms of an Assignment of Claim agreement dated as of the date hereof, does hereby certify that it has unconditionally and irrevocably sold, transferred and assigned to **JPMORGAN CHASE BANK, N.A.**, with offices located at Mail Code: NY1-A436, One Chase Manhattan Plaza, Floor 26, New York, New York 10005, ATTN: Susan McNamara ("Buyer"), all right, title and interest in and to the claims of Seller against the Debtor in the amount of \$4,318,376.63, docketed as Claim No. 3110 which amended Claim No. 2821 (the "Claim") in the United States Bankruptcy Court, Southern District of New York, In re: Borders Group Inc. et al. ("Debtor"), Case No. 11-10614 (MG) (jointly administered).

Seller hereby waives any notice or hearing requirements imposed by Rule 3001 of the Federal Rules of Bankruptcy Procedure, and stipulates that an order may be entered recognizing this transfer and sale of the Claim as an unconditional assignment and sale and Buyer herein as the valid owner of the Claim. You are hereby requested to make all future payments and distributions, and to give all notices and other communications, in respect to the Claim to Buyer.

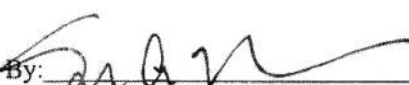
IN WITNESS WHEREOF, dated as of the 27 day of July, 2011.

**Sony Music Entertainment**

WITNESS:

  
(Signature)

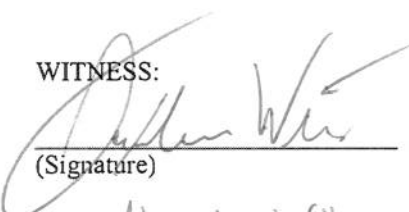
Name: Kim Rappaport  
Title: Sr. Director  
(Print name and title of witness)

By:   
(Signature of authorized corporate officer)


Name: Susan A. McEisel  
Title: SVP, Corporate Counsel and Assistant Secretary  
Tel.: 212. 833. 4537

**JPMorgan Chase Bank, N.A.**

WITNESS:

  
(Signature)

Name: Alexander Wilk  
Title: Associate  
(Print name and title of witness)

By:   
(Signature of authorized corporate officer)

Name: Peter Schoepe  
Title: Authorized Signatory  
Tel.: \_\_\_\_\_

**EXHIBIT B**

**EVIDENCE OF TRANSFER OF CLAIM**

TO: Clerk, United States Bankruptcy Court, Southern District of New York

AND TO: WORKMAN PUBLISHING COMPANY INC.

Workman Publishing Company Inc., a corporation organized under the laws of New York, having offices located at 225 Varick Street – 9th Floor, New York, NY 10014, ATTN: Phil Gerace ("Seller"), for good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged and pursuant to the terms of an Assignment of Claim agreement dated as of the date hereof, does hereby certify that it has unconditionally and irrevocably sold, transferred and assigned to **JPMORGAN CHASE BANK, N.A.**, with offices located at Mail Code: NY1-A436, One Chase Manhattan Plaza, Floor 26, New York, New York 10005, ATTN: Susan McNamara ("Buyer"), all right, title and interest in and to the claims of Seller against Borders Inc. docketed as Claim No. 1522 to the extent of **\$2,811,998.64** (the "Claim") in the United States Bankruptcy Court, Southern District of New York, Case No. 11-10615 jointly administered under In re: Borders Group Inc. et al Case No. 11-10614 (MG).

Seller hereby waives any notice or hearing requirements imposed by Rule 3001 of the Federal Rules of Bankruptcy Procedure, and stipulates that an order may be entered recognizing this transfer and sale of the Claim as an unconditional assignment and sale and Buyer herein as the valid owner of the Claim. You are hereby requested to make all future payments and distributions, and to give all notices and other communications, in respect to the Claim to Buyer.

IN WITNESS WHEREOF, dated as of the 28 day of June, 2011.

**Workman Publishing Company Inc.**

WITNESS:

Peggy Gerak  
(Signature)

Name: Peggy Gerak  
Title: Credit Manager  
(Print name and title of witness)

By: Philip C. Gerace

Name: Philip C. Gerace  
Title: Corporate Director of Credit  
Tel.: (212) 614-7565

**JPMorgan Chase Bank, N.A.**

WITNESS:

Alexander Wilk  
(Signature)

Name: Alexander Wilk  
Title: Associate  
(Print name and title of witness)

By: Peter Schoepe

Name: Peter Schoepe  
Title: Authorized Signatory  
Tel.: \_\_\_\_\_